

SIKKIM

GOVERNMENT



GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 528

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 51/2018 – State Tax

Dated: the 13th September, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), the State Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**